



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WEST ALLIS MUNICIPAL WATER UTILITY

Principal Office: 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, GARY SCHMID of
(Person responsible for accounts)

West Allis Municipal Water Utility, certify that I
(Utility Name)

<hr/>	<hr/>
(Signature of person responsible for accounts)	04/02/2001 (Date)
<hr/>	
MANAGER OF FINANCE	
(Title)	

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST ALLIS MUNICIPAL WATER UTILITY**Utility Address:** 7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214**When was utility organized?** 1/1/1906**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KRIS MOEN**Title:** SENIOR ACCOUNTANT**Office Address:**7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8251**Fax Number:** (414) 302 - 8321**E-mail Address:** kmoen@ci.west-allis.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: HON RICHARD NARLOCK**Title:** CHAIRPERSON, BOARD OF PUBLIC WORKS**Office Address:**7525 W. GREENFIELD AVE
WEST ALLIS, WI 53214**Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS KARMAN CPA**Title:** PARTNER**Office Address:** SCHENCK & ASSOCIATES SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** www.schenckcpa.com**Date of most recent audit report:** 4/5/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: GARY SCHMID CPA**Title:** MANAGER OF FINANCE**Office Address:**
7525 W GREENFIELD AVENUE
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8252**Fax Number:** (414) 302 - 8321**E-mail Address:** gschmid@ci.west-allis.wi.us

Name: JERRY WHITE**Title:** CITY TREASURER**Office Address:**
7525 WEST GREENFIELD AVENUE
WEST ALLIS, WI 53214**Telephone:** (414) 302 - 8201**Fax Number:** (414) 302 - 8321**E-mail Address:** jwhite@ci.west-allis.wi.us

Name: MICHAEL PERTMER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
6300 WEST MCGEOCH
WEST ALLIS, WI 53219**Telephone:** (414) 302 - 8832**Fax Number:** (414) 302 - 8889**E-mail Address:** mpertmer@ci.west-allis.wi.us

Name of utility commission/committee: Board of Public Works

Names of members of utility commission/committee:

HON KURT KOPPLIN, ALDERMAN

HON RICHARD NARLOCK, ALDERMAN/CHAIR

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

HON JAMES SENGSTOCK, ALDERMAN

Is sewer service rendered by the utility? NO ALDERMAN/VICE-CHAIR**If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO**Provide the following information regarding the provider(s) of contract services:****Firm Name:** _____**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:** _____**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	5,595,682	5,454,865	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,752,027	3,280,380	2
Depreciation Expense (403)	401,093	364,226	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	675,712	673,207	5
Total Operating Expenses	4,828,832	4,317,813	
Net Operating Income	766,850	1,137,052	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	766,850	1,137,052	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(133,174)	(197,283)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	1,564	4,318	11
Total Other Income	(131,610)	(192,965)	
Total Income	635,240	944,087	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	7,010	1,118	13
Total Miscellaneous Income Deductions	7,010	1,118	
Income Before Interest Charges	628,230	942,969	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,815	8,096	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	97,604	104,917	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	99,419	113,013	
Net Income	528,811	829,956	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,092,780	262,824	20
Balance Transferred from Income (433)	528,811	829,956	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,621,591	1,092,780	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
SALE OF SCRAP	1,564	6
Total (Acct. 421):	1,564	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS ON ASSET RETIREMENT	3,616	8
MISC DR/CR-RECONCILIATIONS	3,394	9
Total (Acct. 426):	7,010	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,538				8,538	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	141,712				141,712	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	141,712	0	0	0	141,712	
Net income (or loss)	(133,174)	0	0	0	(133,174)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,595,682	0	0	0	5,595,682	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,540				3,540	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	5,592,142	0	0	0	5,592,142	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	570,065	360,763	930,828	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	151,931		151,931	5
Merchandising and jobbing	141,712		141,712	6
Other nonutility expenses			0	7
Water utility plant accounts	25,934		25,934	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	360,763	(360,763)	0	18
All other accounts			0	19
Total Payroll	1,250,405	0	1,250,405	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,642,556	23,999,380	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,923,641	7,557,561	2
Net Utility Plant	16,718,915	16,441,819	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,718,915	16,441,819	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,951,194	2,931,699	15
Other Accounts Receivable (143)	114,226	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	162,105	145,645	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,227,525	3,077,344	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,567	9,813	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	9,567	9,813	
Total Assets and Other Debits	19,956,007	19,528,976	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,810,090	2,810,090	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,621,591	1,092,780	28
Total Proprietary Capital	4,431,681	3,902,870	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,026,669	2,204,846	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,026,669	2,204,846	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	235,198	205,083	33
Payables to Municipality (233)	2,456,133	2,565,986	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	23,963	24,334	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	51,133	57,616	41
Total Current and Accrued Liabilities	2,766,427	2,853,019	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	10,731,230	10,568,241	49
Total Liabilities and Other Credits	19,956,007	19,528,976	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	24,519,109	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	123,447				7
Total Utility Plant	24,642,556	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,923,641	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	7,923,641	0	0	0	
Net Utility Plant	16,718,915	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	7,557,561				7,557,561	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	401,093				401,093	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	44,853				44,853	6
Accruals charged other						7
accounts (specify):						8
Transportation & Power Oper Equip	44,088				44,088	9
Salvage	6,493				6,493	10
Other credits (specify):						11
Loss on Asset Retirement (vehicle)	3,616				3,616	12
Total credits	500,143	0	0	0	500,143	13
Debits during year						14
Book cost of plant retired	131,313				131,313	15
Cost of removal	2,750				2,750	16
Other debits (specify):						17
					0	18
Total debits	134,063	0	0	0	134,063	19
Balance End of Year	7,923,641	0	0	0	7,923,641	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
None	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	162,105	145,645	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>162,105</u>	<u>145,645</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
GENERAL OBLIGATION BONDS--1998	263	428	4,471	1
GENERAL OBLIGATION BONDS--1999	115	428	2,078	2
GENERAL OBLIGATION BONDS--2000	50	428	950	3
GENERAL OBLIGATION NOTES--1993	535	428	1,070	4
GENERAL OBLIGATION NOTES--1994	140	428	420	5
GENERAL OBLIGATION NOTES--1995	100	428	400	6
GENERAL OBLIGATION NOTES--1997	30	428	178	7
Total			9,567	
Unamortized premium on debt (251)				
NONE	0	428	0	8
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,810,090	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>2,810,090</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 GO PROMIS NOTES \$200,000	04/01/1994	04/01/2004	4.40%	80,000	1
1995 GO PROMIS NOTES \$125,000	04/01/1995	04/01/2005	5.30%	64,655	2
1996 GO PROMIS NOTES \$500,000	02/01/1996	02/01/2006	4.41%	300,000	3
1997 GO PROMIS NOTES \$200,000	05/01/1997	04/01/2007	5.05%	149,333	4
1998 GOB \$500,000	01/15/1998	04/01/2017	4.62%	447,368	5
1998 GOB \$597,054, REF 90-92 DEBT	03/01/1998	06/01/2002	4.24%	251,327	6
1999 GOB \$250,000	02/23/1999	04/01/2018	4.51%	236,486	7
2000 GOB \$250,000	04/01/2000	04/01/2014	5.35%	250,000	8
1993 GO PROMIS NOTES \$825,000	04/01/1993	04/01/2003	4.98%	247,500	9
Total for Account 223				<u>2,026,669</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	675,712	2
Charged electric department expense		3
Charged sewer department expense	28,553	4
Other (explain):		
Capital Costs	1,904	5
Total Accruals and other credits	706,169	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	85,481	7
PSC Remainder Assessment	7,132	8
Other (explain):		
2000 Tax Equivalent	613,556	9
Total payments and other debits	706,169	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
General Obligation Bonds---3/1/90	0			0	2
General Obligation Bonds--3/1/91	0			0	3
GENERAL OBLIG BONDS-4/1/92 ROUNDING	1			1	4
General Obligation Bonds--4/1/93	4,295	14,087	15,118	3,264	5
General Obligation Bonds--4/1/94	1,120	3,850	4,060	910	6
General Obligation Bonds--4/1/95	1,013	3,579	3,737	855	7
General Obligation Bonds--2/1/96	6,219	12,977	13,863	5,333	8
General Obligation Bonds--1/15/98	5,292	20,401	20,658	5,035	9
General Obligation Bonds--5/1/97	2,090	7,729	7,940	1,879	10
General Obligation Bonds--3/1/98	1,620	14,329	15,059	890	11
GENERAL OBLIGATION BONDS--2/23/99	2,684	10,317	10,457	2,544	12
GENERAL OBLIGATION BONDS--4/1/00		10,335	7,083	3,252	13
Subtotal	24,334	97,604	97,975	23,963	
Other Long-Term Debt (224)					
None	0			0	14
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	15
Subtotal	0	0	0	0	
Total	24,334	97,604	97,975	23,963	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,568,241	0	0	0	0	10,568,241	1
Add credits during year:							
For Services	35,171					35,171	2
For Mains	83,730					83,730	3
Other (specify):							
METERS & ROM'S	14,219					14,219	4
HYDRANTS	16,667					16,667	5
ASSESSMENTS	13,202					13,202	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	10,731,230	0	0	0	0	10,731,230	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,951,194	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	2,951,194	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
DEVELOPER'S AGREEMENTS	114,226	15
Total (Acct. 143):	114,226	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
DUE TO GENERAL FUND	975,302 23
LOCAL SEWER REVENUE PAYABLE	107,284 24
MILWAUKEE METROPOLITAN SEWERAGE DISTRICT PAYABLE	1,031,345 25
DUE TO STORM SEWER FUND	342,202 26
Total (Acct. 233):	2,456,133
Other Deferred Credits (253):	
NONE	27
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	24,169,235	0	0	0	24,169,235	1
Materials and Supplies	153,875	0	0	0	153,875	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	7,740,601	0	0	0	7,740,601	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	10,649,735	0	0	0	10,649,735	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,932,774	0	0	0	5,932,774	
Net Operating Income	766,850	0	0	0	766,850	8
Net Operating Income as a percent of Average Net Rate Base	12.93%	N/A	N/A	N/A	12.93%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,810,090	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,357,185	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,167,275	
Net Income		
Net Income	528,811	5
Percent Return on Proprietary Capital	12.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

This was the first full year of the increased rates that became effective September 1, 1999 in accordance with the Purchased Water Adjustment Clause in our rate order. This increase was a direct result of the rate increase filed by Milwaukee Water Works. Volume charges increased approximately 8%, public fire protection charges increased approximately 3% and quarterly service charges increased approximately 6.7%.

5. Obligations incurred or assumed, excluding commercial paper.

Bond Issue on 3/15/00--\$250,000

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Kris Moen, Senior Accountant
West Allis Municipal Water Utility
7525 West Greenfield Avenue
West Allis, WI 53214-4648

2000 Analytical Review DWCCA-6360-ELE

Dear Ms. Moen:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. In the future, please use more detail than "due to general fund" to describe amounts reported in Account 233 on page F-19.
2. Meters 6-inch and larger in use are to be tested annually. In the future, please make every effort to test those meters, or provide a schedule note on page W-19 to explain why all meters in use were not tested.
3. On page F-2, \$1,564 is reported in Account 421 described as "sale of scrap." Sale of scrap material is salvage and, in the future, should be credited to depreciation.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6360.doc

Identification and Ownership (Page iv)

The most recent audit report dated 4/5/00 for the Year Ended December 31, 1999 was prepared by Virchow Krause & Company, LLP. However, the audit for the Year Ended December 31, 2000 (currently in progress) will be done by Schenck & Associates.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	5,428,650	1
Total Sales of Water	5,428,650	
Other Operating Revenues		
Forfeited Discounts (470)	47,012	2
Miscellaneous Service Revenues (471)	18,114	3
Rents from Water Property (472)	51,929	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	49,977	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	167,032	
Total Operating Revenues	5,595,682	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	2,097,055	8
Pumping Expenses (620-633)	128,983	9
Water Treatment Expenses (640-652)	27,095	10
Transmission and Distribution Expenses (660-678)	903,017	11
Customer Accounts Expenses (901-905)	106,603	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	489,274	14
Total Operation and Maintenance Expenses	3,752,027	
Other Operating Expenses		
Depreciation Expense (403)	401,093	15
Amortization Expense (404-407)		16
Taxes (408)	675,712	17
Total Other Operating Expenses	1,076,805	
Total Operating Expenses	4,828,832	
NET OPERATING INCOME	766,850	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	17,362	1,116,714	2,711,289	4
Commercial	2,044	711,173	1,133,789	5
Industrial	84	359,151	458,931	6
Total Metered Sales to General Customers (461)	19,490	2,187,038	4,304,009	
Private Fire Protection Service (462)	239		47,739	7
Public Fire Protection Service (463)	19,569		900,247	8
Other Sales to Public Authorities (464)	79	115,051	176,655	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	39,377	2,302,089	5,428,650	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
None	None			1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	900,247	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	900,247	
Forfeited Discounts (470):		
Customer late payment charges	47,012	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	47,012	
Miscellaneous Service Revenues (471):		
HYDRANT SERVICE CHARGE	15,318	7
MISC METER CHARGES	2,796	8
Total Miscellaneous Service Revenues (471)	18,114	
Rents from Water Property (472):		
WATER TOWER REVENUE (LEASES)	51,929	9
Total Rents from Water Property (472)	51,929	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	49,974	11
Other (specify):		
MISC FEES	3	12
Total Other Water Revenues (474)	49,977	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	2,097,055	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	2,097,055	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	58,153	17
Pumping Labor and Expenses (624)	36,124	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	34,706	25
Total Pumping Expenses	128,983	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	2,589	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	24,151	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	355	33
Total Water Treatment Expenses	27,095	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	130,891	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	36,236	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	22,426	39
Rents (666)	24,844	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,830	43
Maintenance of Transmission and Distribution Mains (673)	191,132	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	351,263	46
Maintenance of Meters (676)	26,263	47
Maintenance of Hydrants (677)	111,186	48
Maintenance of Miscellaneous Plant (678)	1,946	49
Total Transmission and Distribution Expenses	903,017	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	34,086	51
Customer Records and Collection Expenses (903)	68,977	52
Uncollectible Accounts (904)	3,540	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	106,603	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,221	56
Office Supplies and Expenses (921)	14,801	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	16,633	59
Property Insurance (924)	7,522	60
Injuries and Damages (925)	8,543	61
Employee Pensions and Benefits (926)	356,964	62
Regulatory Commission Expenses (928)	759	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	12,989	65
Rents (931)	2,367	66
Maintenance of General Plant (932)	63,475	67
Total Administrative and General Expenses	489,274	
Total Operation and Maintenance Expenses	3,752,027	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		613,556	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		18,971	2
Net property tax equivalent		594,585	
Social Security		73,995	3
PSC Remainder Assessment		7,132	4
Other (specify): NONE			5
Total tax expense		675,712	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212300				3
County tax rate	mills		7.437200				4
Local tax rate	mills		10.555900				5
School tax rate	mills		10.026000				6
Voc. school tax rate	mills		2.152600				7
Other tax rate - Local	mills		1.805000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.189000				10
Less: state credit	mills		1.560600				11
Net tax rate	mills		30.628400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.555900				14
Combined School Tax Rate	mills		12.178600				15
Other Tax Rate - Local	mills		1.805000				16
Total Local & School Tax	mills		24.539500				17
Total Tax Rate	mills		32.189000				18
Ratio of Local and School Tax to Total	dec.		0.762357				19
Total tax net of state credit	mills		30.628400				20
Net Local and School Tax Rate	mills		23.349766				21
Utility Plant, Jan. 1	\$	23,999,380	23,999,380				22
Materials & Supplies	\$	145,644	145,644				23
Subtotal	\$	24,145,024	24,145,024				24
Less: Plant Outside Limits	\$	24,000	24,000				25
Taxable Assets	\$	24,121,024	24,121,024				26
Assessment Ratio	dec.		0.942300				27
Assessed Value	\$	22,729,241	22,729,241				28
Net Local & School Rate	mills		23.349766				29
Tax Equiv. Computed for Current Year	\$	530,722	530,722				30
Tax Equivalent per 1994 PSC Report	\$	613,556					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	613,556					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	139,592		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	139,592	0	
PUMPING PLANT			
Land and Land Rights (320)	7,990		12
Structures and Improvements (321)	236,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	683,300		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	927,423	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,620	1,459	23
Total Water Treatment Plant	7,620	1,459	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			139,592	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	139,592	
PUMPING PLANT				
Land and Land Rights (320)			7,990	12
Structures and Improvements (321)			236,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			683,300	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	927,423	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,079	23
Total Water Treatment Plant	0	0	9,079	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,228,786		26
Transmission and Distribution Mains (343)	11,999,746	325,413	27
Fire Mains (344)	0		28
Services (345)	2,789,263	71,955	29
Meters (346)	1,775,954	97,586	30
Hydrants (348)	2,784,389	307,607	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	21,628,138	802,561	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	96,729	18,133	34
Office Furniture and Equipment (391)	18,302		35
Computer Equipment (391.1)	120,246	2,408	36
Transportation Equipment (392)	455,507		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	60,220		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	153,999	6,500	41
Communication Equipment (397)	189,221		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,364		44
Other Tangible Property (399)	0		45
Total General Plant	1,116,588	27,041	
Total utility plant in service directly assignable	23,819,361	831,061	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,819,361	831,061	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,228,786	26
Transmission and Distribution Mains (343)	20,837		12,304,322	27
Fire Mains (344)			0	28
Services (345)	1,725		2,859,493	29
Meters (346)	61,219		1,812,321	30
Hydrants (348)	25,838		3,066,158	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	109,619	0	22,321,080	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			114,862	34
Office Furniture and Equipment (391)			18,302	35
Computer Equipment (391.1)			122,654	36
Transportation Equipment (392)	21,694		433,813	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			60,220	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			160,499	41
Communication Equipment (397)			189,221	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			22,364	44
Other Tangible Property (399)			0	45
Total General Plant	21,694	0	1,121,935	
Total utility plant in service directly assignable	131,313	0	24,519,109	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	131,313	0	24,519,109	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	71,123	2.70%	3,769	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	71,123		3,769	
PUMPING PLANT				
Structures and Improvements (321)	118,414	2.43%	5,738	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	414,023	4.42%	30,202	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	532,437		35,940	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	4,354	6.00%	501	17
Total Water Treatment Plant	4,354		501	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	532,808	1.86%	41,455	19
Transmission and Distribution Mains (343)	2,486,569	0.93%	113,014	20
Fire Mains (344)	0			21
Services (345)	2,123,936	2.09%	59,030	22
Meters (346)	529,178	5.00%	89,707	23
Hydrants (348)	682,698	1.59%	46,512	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,355,189		349,718	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					74,892	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	74,892	
321					124,152	8
322					0	9
323					0	10
324					0	11
325					444,225	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	568,377	
331					0	16
332					4,855	17
	0	0	0	0	4,855	
341					0	18
342					574,263	19
343	20,837	1,350		35	2,577,431	20
344					0	21
345	1,725	1,400		20	2,179,861	22
346	61,219		395		558,061	23
348	25,838		4,998	65	708,435	24
349					0	25
	109,619	2,750	5,393	120	6,598,051	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	27,898	2.27%	2,402	26
Office Furniture and Equipment (391)	16,435	5.88%	1,076	27
Computer Equipment (391.1)	86,076	25.00%	30,363	28
Transportation Equipment (392)	211,455	8.72%	35,620	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	58,374	5.88%	3,541	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	119,844	7.09%	8,469	33
Communication Equipment (397)	63,655	9.09%	17,200	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	10,721	5.88%	1,315	36
Other Tangible Property (399)	0			37
Total General Plant	594,458		99,986	
Total accum. prov. directly assignable	7,557,561		489,914	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 7,557,561		 489,914	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					30,300	26
391					17,511	27
391.1					116,439	28
392	21,694		1,100	3,616	230,097	29
393					0	30
394					61,915	31
395					0	32
396					128,313	33
397					80,855	34
397.1					0	35
398					12,036	36
399					0	37
	21,694	0	1,100	3,616	677,466	
	131,313	2,750	6,493	3,736	7,923,641	
					0	38
	131,313	2,750	6,493	3,736	7,923,641	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	214,391			214,391	1
February	202,707			202,707	2
March	207,651			207,651	3
April	181,720			181,720	4
May	228,821			228,821	5
June	223,428			223,428	6
July	243,206			243,206	7
August	235,217			235,217	8
September	209,095			209,095	9
October	219,876			219,876	10
November	194,104			194,104	11
December	175,829			175,829	12
Total for year	2,536,045	0	0	2,536,045	
Less: Measured or estimated water used in main flushing and water treatment during year				46,698	13
Less: Other utility use				31	14
Other utility use explanation:					15
Test Bench for Testing Water Meters					
Water pumped into distribution system				2,489,316	16
Less: Water sold				2,302,089	17
Losses and unaccounted for				187,227	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				9,082	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
High Usage Day					
Minimum gallons pumped by all methods in any one day during reporting year				5,641	24
Date of minimum: 1/18/2000					25
Total KWH used for pumping for the year				829,212	26
If water is purchased: Vendor Name: MILWAUKEE WATER WORKS					27
Point of Delivery: 56TH & NATIONAL AVENUE / 77TH & PIERCE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	NONE	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	MODEL 8000--84TH ST	MODEL 8000--84TH ST	64663--96TH ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AC	AC	AC	5
Year Installed	1977	1977	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,000	4,000	3,150	8
Pump Motor or Standby Engine Mfr	AC	AC	AC	9
Year Installed	1977	1977	1959	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	64663--96TH ST	64663--96TH STL 1150--BYPASS @ 96TH ST		15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AC	AC	AC	18
Year Installed	1959	1959	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	AC	US	AC	22
Year Installed	1959	1998	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	250	150	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	116TH & ROGERS TANK	84TH & ROGERS TANK	16TH & LAPHAM RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1967	1993	1960	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	154	128	0	10
				11
Total capacity in gallons	1,500,000	1,500,000	4,000,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?			N	23
				24
Is water fluoridated (yes, no)?	Y	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	495,252	0	1,424	0	493,828
M	D	8.000	303,242	2,306		0	305,548
M	D	10.000	6,229	0	0	0	6,229
M	D	12.000	197,439	1,154	508	0	198,085
M	D	16.000	57,822	0	0	0	57,822
M	T	16.000	4,462	0	0	0	4,462
A	T	24.000	1,216	0	0	0	1,216
M	T	24.000	15,875	0	0	0	15,875
A	T	30.000	10,652	0	0	0	10,652
Total Within Municipality			1,092,189	3,460	1,932	0	1,093,717
M	T	30.000	5,865	0	0	0	5,865
Total Outside of Municipality			5,865	0	0	0	5,865
Total Utility			1,098,054	3,460	1,932	0	1,099,582

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	6,770	0	26	0	6,744	20	1
M	0.750	7,027	0	2	0	7,025		2
L	1.000	1	0	0	0	1		3
M	1.000	4,007	19	0	0	4,026	4	4
L	1.250	1	0	0	0	1		5
M	1.250	301	1	0	0	302		6
M	1.500	369	1	0	0	370	3	7
L	1.500	5	0	0	0	5		8
L	2.000	25	0	0	0	25		9
M	2.000	467	0	0	0	467	1	10
M	3.000	67	1	0	0	68	2	11
M	4.000	96	2	0	0	98	2	12
M	6.000	194	4	0	0	198		13
M	8.000	180	1	0	0	181		14
M	10.000	1	0	0	0	1		15
M	12.000	13	1	0	0	14		16
Total Utility		19,524	30	28	0	19,526	32	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	17,403	1,355	1,351	0	17,407	2,483	1
0.750	1,735	80	50	0	1,765	0	2
1.000	412	35	55	20	412	59	3
1.250	24	0	1	5	28	0	4
1.500	285	0	1	0	284	59	5
2.000	129	2	0	0	131	2	6
3.000	57	1	0	0	58	6	7
4.000	25	1	0	3	29	0	8
6.000	15	1	0	0	16	12	9
8.000	1	0	0	0	1	0	10
Total:	20,086	1,475	1,458	28	20,131	2,621	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	15,698	1,234	20	6	0	449	17,407	1
0.750	1,647	115	2	1	0	0	1,765	2
1.000	17	321	12	15	0	47	412	3
1.250	0	26	2	0	0	0	28	4
1.500	3	213	17	12	0	39	284	5
2.000	0	86	14	16	3	12	131	6
3.000	0	40	1	13	0	4	58	7
4.000	0	9	12	8	0	0	29	8
6.000	0	3	3	8	0	2	16	9
8.000	0	0	1	0	0	0	1	10
Total:	17,365	2,047	84	79	3	553	20,131	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	2,608	69	68		2,609	2
Total Fire Hydrants	2,608	69	68	0	2,609	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 900

Number of distribution system valves end of year: 3,206

Number of distribution valves operated during year: 842

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

Utility does not sell for "resale"

Water Operation & Maintenance Expenses (Page W-05)

"Power Purchased for Pumping" decreased approximately 18% compared to 1999. The decrease can be attributed to a decrease (6%) in the amount of water pumped into the distribution system (possibly due to the very rainy summer of 2000) and more efficient pumps. Electrical improvements were made at the 96th Street Pump Station in 1998 and 1999 which may have made them more efficient.

"Maintenance of Transmission & Distribution Mains, Services, and Hydrants" are significantly higher this year compared to 1999 due to the nature of the 1999 projects. As explained in the 1999 report, the State Department of Transportation had two large capital projects in the City of West Allis during 1999 (Hwy 100 and 92nd Street). These projects required a significant amount of water utility time working with the Contractors. As a result, the utility had much less time available in 1999 for these maintenance items. In 2000, without the large DOT projects, more time was available for maintenance. The 2000 expenses are more typical for our utility.

"Customer Records and Collection Expenses" are approximately 17% lower in 2000 compared to 1999. The reason is that the Utility underwent an upgrade to their billing system in 1999 in order to make it Y2K compliant. The upgrade required substantial overtime. Expenses are much lower this year due to less overtime.

"Outside Services Employed" expenses are approximately 38% lower this year compared to 1999. The reason for the decrease is that the Utility employed the services of a temp-agency to perform some maintenance on the address files in our billing system in 1999. This was part of the above mentioned upgrade to the utility system to become Y2K compliant. Since this temporary labor was not necessary in 2000, expenses decreased.

"Maintenance of General Plant" was higher in 2000 compared to 1999 due, in part, to a project done to improve our warehouse site. A concrete slab was installed to replace a gravel storage area outside the warehouse. While the concrete work was capitalized, some of the preliminary prep work to move inventory and equipment on the gravel site, and prepare the site for the new concrete may not have been capitalized.

Property Tax Equivalent (Water) (Page W-07)

Other Tax Rate: Non-local is levied by the Milwaukee Metropolitan Sewerage Commission

Accumulated Provision for Depreciation - Water (Page W-10)

Extra depreciation expense of \$1,695 was recorded in 2000 in error. As a result, \$61,915 of depreciation expense has been taken on Tool, Shop, & Garage equipment worth only \$60,220. For simplicity, and because the amount is not material, we will make the adjustment in 2001.

WATER OPERATING SECTION FOOTNOTES

Reservoirs, Standpipes & Water Treatment (Page W-16)

Water is flouridated, but by our supplier (Milwaukee Water Works), not by the West Allis Water Utility.

The following paragraphs offer explanations for questions that arose during the PSC's Analytical Review of our 1999 Annual Report:

Although the West Allis Water Utility does not treat water prior to distribution, the utility owns a Chlorination System in case chlorination would be required for disinfection. Based on a recommendation from DNR, the utility no longer stores Chlorine gas on-site at the Reservoir, however we have maintained the Chlorination System in case we should ever need it for disinfection.

The expenses reported in account 641 "Chemicals" on Page W-5 are for the purchase of "colilert" which is a chemical used by our lab to test for coliform bacteria. In other words, it is a chemical we use to "test" the water, not necessarily "treat" the water.

Water Mains (Page W-17)

Main additions are primarily financed through Borrowings (Debt Issues) and Utility Earnings. During 2000; 2,306 feet of 8" main were financed in this manner. The 1,154 feet of new 12" main was financed by the Developer (West Allis Memorial Hospital) for their existing location.

In some instances, water main additions can be financed through special assessments. We did not have any main assessments in 2000, but our rates were as follows:

Single Main	Double Main	
Residential	\$23.17	\$26.73
Commercial	\$28.97	\$33.42
Industrial	\$34.77	\$40.10

Water Services (Page W-18)

New services are primarily financed through Borrowings (Debt Issues) and Utility Earnings, however, services installed for a city project are financed by the developers/owners. Note that 17 of the new 1" services were due to a water main relay on W. Rogers St so these new services were required to be tapped off the new main since the old main was being abandoned. Seventeen 5/8" services were "removed/retired" from the old main.

When new services are installed in conjunction with a city project, customers are charged the contractor's bid price, plus 15% for engineering costs.

Schedule Cz-1 is used when a private owner hires his own plumber to set up service and no city project is involved.

Meters (Page W-19)

Adjustments to "Number of Utility-Owned Meters" was made to reconcile inventory records to billing records based on meter sizes.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

The number of distribution system valves is 711 units lower this year compared to 1999. The reason for the decrease is that some hydrant auxiliary valves were included in last year's figure. The figure for this year is accurate based on a review of all distribution system valves.

Also, as has been noted in previous years, per Mike Lempke, Water Superintendent, he realizes our valve exercising and hydrant operating programs do not comply with PSC 185.87, and gives the following reasons:

- 1.) Current organization of staff: In order to comply with this regulation, other necessary water utility functions would be jeopardized.
 - 2.) Perhaps records of actual valves exercised and used have not been properly recorded.
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